



Dipáttamenton Kontribusion yan Adu'ána

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'håga
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'låhi

DAFNE MANSAPIT-SHIMIZU, Director
Direktot
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

APPLICATION PACKAGE FOR TAX EXEMPT ORGANIZATIONS

1. Stamped copy of **ARTICLES OF INCORPORATION** or **CONSTITUTION**.
2. Stamped copy of the **BY-LAWS**.
3. **Form 1023** for 501(c)(3) Organizations**
4. **Form 1024** for 501(c)(2), (4), (5), (6), (7), (8), (9), (10), (12), (13), (15), (17), (19), and (25) Organizations**
5. **Form SS-4** – Application for Employer Identification Number
6. **Form 8718** – User fee for Exempt Organization Determination Letter Request
7. Copy of **Treasurer of Guam Official Receipt**

****Please review and complete application before submission.**



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EXEMPTION APPLICATION

BUSINESS PRIVILEGE TAX BRANCH

FORM CN 2-2-110 Approved 10/31/61 Revised 08/06/93

Form CN-2-2-110 is for persons and organizations applying for exemption under Section 26203, Chapter 26 Title 11 Guam Code Annotated. Check the appropriate box below for which the exemption is claimed:

- ☐ 26203 (a) Governmental
- ☐ 26203 (b) Fraternal
- ☐ 26203 (c) Religious, Charitable, Scientific or Educational
- ☐ 26203 (d) Civic and Community Benefit
- ☐ 26203 (e) Hospital, Infirmarys and Sanitariums
- ☐ 26203 (f) Totally Blind Person
- ☐ 26203 (g) Agricultural Producers and Fisheries
- ☐ 26203 (h) Tax Paid Alcoholic Beverages and Tobacco

Name of Taxpayer/Organization: _____

Date of Application: _____

Physical Address: _____

Mailing Address: _____

Telephone Number: _____

Employer Identification Number (EIN)/SSN: _____

GRT Number: _____

Is the Taxpayer/Organization Incorporated?: ☐ Yes ☐ No

State in which incorporated: _____

Date Incorporated: _____

In not incorporated, manner of organization: _____

Date Organized: _____

Date Registered with the General Licensing Branch: _____

IMPORTANT REMINDER: A copy of the organization's Articles of Incorporation or Association and By-laws must accompany this application.

SIGNATURE AND VERIFICATION

I, the undersigned, acting as an individual or as President, Vice President, Treasurer, Assistant Treasurer, Chief Accounting Officer, (or other duly authorized officer) of the organization for which this application is made, declare under the penalties of perjury that this application, (including any accompanying statements of fact) has been examined by me and is, to the best of my knowledge and belief, a true and correct application, made in good faith pursuant to §26203 Title 11 of the Guam Code Annotated and the regulations thereunder establish by the Commissioner of Revenue & Taxation.

Signature

Title

Date

CERTIFICATION OF TAX EXEMPTION

This is to certify that _____ having fully complied with the necessary requirements set forth under §26203 Title 11 of the GCA, is hereby declared tax exempt, which exemption will continue indefinitely unless revoked on the basis of further information obtained by audit or otherwise.

Commissioner of Revenue and Taxation

Date



PUBLICATION OF FINANCIAL INFORMATION BY NONPROFIT ORGANIZATIONS

§ 14101. Purpose of Chapter

The Legislature finding that the people of Guam are generous contributors to charitable or other nonprofit organizations but are usually unaware of the disposition made of their contributions, the purpose of this Chapter is to require all such organizations, except strictly religious ones, to file and publish annual financial statements so that the people of Guam can be made aware of the actual fiscal needs of these organizations and can thus govern themselves in their donations to such organizations accordingly.

§14102. Filing of Annual Reports

Except for an organization that is entirely religious in character, or a fraternal organization under the lodge system that does not solicit, directly or indirectly, form the general public donations and the contributions, and does not participate in local fundraising activities such as raffles and bingo games, every nonprofit organization, including but not limited to a fraternal benefit society, order or association operating under the lodge system, a corporation, association, or society organized and operated for eleemosynary, scientific or educational purposes, business league, Chamber of Commerce, civil league, a political party, any organization of more than two individuals whose purpose is to provide funds or other assistance of value to a political candidate, any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process, and an organization operating for the benefit of the community and for the promotion of social welfare, shall caused to be published annually within forty-five (45) days of the close of its fiscal year in a newspaper of general circulation in the Territory of Guam a financial report which report shall include a statement of its income and expenditures for the preceding year and a balance sheet showing its assets and liabilities. For the limited purpose of this section, the fiscal year of a political party, an organization of more than two individuals, whose purpose is to provide funds or other assistance of value to a political candidate and any organization with the avowed purpose of advocating the improvement of the Government of Guam or the political process shall end on September 15. Such newspaper report need be no longer than four (4) inches by five (5) inches. Such financial statement shall contain a certificate as to its accuracy by an officer of the organization which financial statement shall be filed with the Director of Revenue & Taxation.

§14103. Administration by Department of Revenue & Taxation

The Director of Revenue & Taxation shall administer the provisions of this Chapter and upon a finding of noncompliance thereof by any organization required to file and publish such statement, he shall revoke any license or charter issued to such organization by the Government of Guam and shall revoke the tax exempt status of such organization; provided, however, that such action may be taken by the Director only after a public hearing pursuant to the provisions of the Administrative Adjudication Law [5 GCA Chapter 6]. In addition, any officer of an organization required to publish its financial statement under the provisions of this Chapter who either intentionally fails to publish such or intentionally falsifies the information therein shall be guilty of a misdemeanor.



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- a. The name of the corporation, as shown on the records of the Department of Revenue & Taxation; and
- b. The information as changed.
- (f) Any corporation failing to file an annual report that complies with the requirement of this Section within sixty (60) days after it is due, shall pay, in addition to the regular annual report fee, the sum of Fifty Dollars (\$50.00), providing the report is received by the Director of the Department of Revenue & Taxation prior to revocation as provided in this Title, and shall be subject to dissolution or cancellation of its certificate of authority to transact business as provided in this Chapter.
- (g) The filing fee for an annual report shall be One Hundred Dollars (\$100.00), with the exception of nonprofit corporations shall be Ten Dollars (\$10.00).
- (h) Any corporation which is required to file or provide an annual report with another government agency or regulating body may satisfy the annual report required by this Section by filing the same report with the Director of the Department of Revenue & Taxation has determined in writing that the report contains the same or substantially similar information pursuant to this Section.



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TAX EXEMPTION APPLICATION PROCEDURES

Pick up the following forms at the Business Privilege Tax Branch:

FORM 1023 – Application for Recognition of Exemption under Sections 501(c)(3) of the Guam Territorial Income Tax Law.

FORM 1024 – Application for Recognition of Exemption under Sections 501(c)(2); (c)(4); (c)(5); (c)(6); (c)(7); (c)(8); (c)(9); (c)(10); (c)(12); (c)(13); (c)(15); (c)(17); (c)(19); (c)(20); and (c)(25) of the Guam Territorial Income Tax Law.

FORM SS-4 – Application for Employer Identification Number.

FORM 8718 – User Fee for Exempt Organizations Determination Letter Request.

FCN 2-2-110 – Application for Recognition of Exemption under the Business Privilege Tax Law. Section 26203, Title 11 of the Guam Code Annotated.

These forms are to be completed by the organization applying for Tax Exempt status. A registered copy of the organization's Articles of Incorporation or Association and By-Laws must be filed with the forms. File completed forms with the Business Privilege Tax Branch. Once the application for Exemption is filed and approved, the following forms must be filed by the prescribed due dates, if required:

FORM 990 – Return of Organization Exempt from Income Tax. This form is due by the 15th day of the 5th month after your accounting period ends. This is essentially the financial statement of the organization to be filed each year while in existence if income exceeds \$25,000.

FORM 990T – Exempt Organization Business Income Tax Return. Filed separately for organizations with gross income of \$1,000 or more from business unrelated to the organization's exempt purpose.

FCN 2-2-111 – Annual Information Return of Organization Exemption from Business Privilege Tax. This form is due no later than ninety (90) days after the close of the organization's accounting period. The annual information return is mainly information of the sources of income received during the year. The return is required to be filed every year. The organization is also required to file and publish annual financial statements in the newspaper

Note: The Instructions for Form SS-4 begin on the next page of this document.

Attention

Limit of five (5) Employer Identification Number (EIN) Assignments per Business Day

Due to a high volume of requests for EINs, the IRS will begin limiting the number of EINs assigned per day to a responsible party identified on Form SS-4.

Effective April 11, 2011, a responsible party will be limited to **five (5) EINs** in one business day. This limit is in effect whether you apply online, by phone, fax, or mail.

The person making the call must be authorized to sign the form or be an authorized designee. See *Third Party Designee* and *Signature* on page 6. Also see the first *TIP* on page 2.

Note. International applicants must call 1-267-941-1099 (not toll free).

If you are applying by telephone, it will be helpful to complete Form SS-4 before contacting the IRS. An IRS representative will use the information from the Form SS-4 to establish your account and assign you an EIN. Write the number you are given on the upper right corner of the form and sign and date it. Keep this copy for your records.

If requested by an IRS representative, mail or fax the signed Form SS-4 (including any third party designee authorization) within 24 hours to the IRS address provided by the IRS representative.

TIP *Taxpayer representatives can apply for an EIN on behalf of their client and request that the EIN be faxed to their client on the same day. **Note.** By using this procedure, you are authorizing the IRS to fax the EIN without a cover sheet.*

Fax. Under the Fax-TIN program, you can receive your EIN by fax within 4 business days. Complete and fax Form SS-4 to the IRS using the appropriate Fax-TIN number listed below. A long-distance charge to callers outside of the local calling area will apply. Fax-TIN numbers can only be used to apply for an EIN. The numbers may change without notice. Fax-TIN is available 24 hours a day, 7 days a week.

Be sure to provide your fax number so the IRS can fax the EIN back to you.

Mail. Complete Form SS-4 at least 4 to 5 weeks before you will need an EIN. Sign and date the application and mail it to the service center address for your state. You will receive your EIN in the mail in approximately 4 weeks. Also see *Third Party Designee* on page 6.

Call 1-800-829-4933 to verify a number or to ask about the status of an application by mail.

TIP *Form SS-4 downloaded from IRS.gov is a fill-in form, and when completed, is suitable for faxing or mailing to the IRS.*

Where to File or Fax

| If your principal business, office or agency, or legal residence in the case of an individual, is located in: | File or fax with the "Internal Revenue Service Center" at: |
|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| One of the 50 states or the District of Columbia | Attn: EIN Operation Cincinnati, OH 45999 Fax-TIN: 859-669-5760 |
| If you have no legal residence, principal place of business, or principal office or agency in any state or the District of Columbia: | Attn: EIN Operation Philadelphia, PA 19255-0525 Fax-TIN: 267-941-1040 |

How To Get Forms and Publications

Internet. You can download, view, and order tax forms, instructions, and publications at IRS.gov.

Phone. Call 1-800-TAX-FORM (1-800-829-3676) to order forms, instructions, and publications. You should receive your order or notification of its status within 10 workdays.

DVD for Tax Products. For small businesses, return preparers, or others who may frequently need tax forms or publications, a DVD containing over 2,000 tax products (including many prior year forms) can be purchased from the National Technical Information Service (NTIS).

To order Pub. 1796, IRS Tax Products DVD, call 1-877-233-6767 or go to www.irs.gov/cdorders.

TIP *Tax help for your business is available at www.irs.gov/businesses/.*

Related Forms and Publications

The following forms and instructions may be useful to filers of Form SS-4.

- Form 11-C, Occupational Tax and Registration Return for Wagering.
- Form 637, Application for Registration (For Certain Excise Tax Activities).
- Form 720, Quarterly Federal Excise Tax Return.
- Form 730, Monthly Tax Return for Wagers.
- Form 941, Employer's QUARTERLY Federal Tax Return.
- Form 944, Employer's ANNUAL Federal Tax Return.
- Form 990-T, Exempt Organization Business Income Tax Return.
- Instructions for Form 990-T.
- Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
- Form 1024, Application for Recognition of Exemption Under Section 501(a).
- Schedule C (Form 1040), Profit or Loss From Business (Sole Proprietorship).
- Schedule F (Form 1040), Profit or Loss From Farming.
- Instructions for Form 1041 and Schedules A, B, G, J, and K-1, U.S. Income Tax Return for Estates and Trusts.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Instructions for Form 1065, U.S. Return of Partnership Income.
- Instructions for Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return.
- Instructions for Forms 1120.
- Form 2290, Heavy Highway Vehicle Use Tax Return.
- Form 2553, Election by a Small Business Corporation.
- Form 2848, Power of Attorney and Declaration of Representative.
- Form 8821, Tax Information Authorization.
- Form 8832, Entity Classification Election.
- Form 8849, Claim for Refund of Excise Taxes.

For more information about filing Form SS-4 and related issues, see:

- Pub. 15 (Circular E), Employer's Tax Guide;
- Pub. 51 (Circular A), Agricultural Employer's Tax Guide;
- Pub. 538, Accounting Periods and Methods;
- Pub. 542, Corporations;
- Pub. 557, Tax-Exempt Status for Your Organization;
- Pub. 583, Starting a Business and Keeping Records;
- Pub. 966, The Secure Way to Pay Your Federal Taxes for Business and Individual Taxpayers;
- Pub. 1635, Understanding Your EIN.

Specific Instructions

Follow the instructions for each line to expedite processing and to avoid unnecessary IRS requests for additional information. Enter "N/A" on the lines that do not apply.

Line 1. Legal name of entity (or individual) for whom the EIN is being requested. Enter the legal name of the entity (or individual) applying for the EIN exactly as it appears on the social security card, charter, or other applicable legal document. An entry is required.

Individuals. Enter your first name, middle initial, and last name. If you are a sole proprietor, enter your individual name, not your business name. Enter your business name on line 2. Do not use abbreviations or nicknames on line 1.

Trusts. Enter the name of the trust as it appears on the trust instrument.

information about personal service corporations, see the Instructions for Form 1120 and Pub. 542.



If the corporation is recently formed, the testing period begins on the first day of its tax year and ends on the earlier of the last day of its tax year, or the last day of the calendar year in which its tax year begins.

Other nonprofit organization. Check this box if the nonprofit organization is other than a church or church-controlled organization and specify the type of nonprofit organization (for example, an educational organization).



If the organization also seeks tax-exempt status, you must file either Form 1023 or Form 1024. See Pub. 557 for more information.

If the organization is covered by a group exemption letter, enter the four-digit group exemption number (GEN) in the last entry. (Do not confuse the GEN with the nine-digit EIN.) If you do not know the GEN, contact the parent organization. See Pub. 557 for more information about group exemption letters.

If the organization is a section 527 political organization, check the box for *Other nonprofit organization* and specify "section 527 organization" in the space to the right. To be recognized as exempt from tax, a section 527 political organization must electronically file Form 8871, Political Organization Notice of Section 527 Status, within 24 hours of the date on which the organization was established. The organization may also have to file Form 8872, Political Organization Report of Contributions and Expenditures. See www.irs.gov/polorgs for more information.

Plan administrator. If the plan administrator is an individual, enter the plan administrator's taxpayer identification number (TIN) in the space provided.

REMIC. Check this box if the entity has elected to be treated as a real estate mortgage investment conduit (REMIC). See the Instructions for Form 1066 for more information.

State/local government. If you are a government employer and you are not sure of your social security and Medicare coverage options, go to www.ncsssa.org/statessadminmenu.html to obtain the contact information for your state's Social Security Administrator.

Other. If not specifically listed, check the "Other" box, enter the type of entity and the type of return, if any, that will be filed (for example, "Common Trust Fund, Form 1065" or "Created a Pension Plan"). Do not enter "N/A." If you are an alien individual applying for an EIN, see the *Lines 7a–b* instructions on page 3.

• **Household employer.** If you are an individual that will employ someone to provide services in your household, check the "Other" box and enter "Household Employer" and your SSN. If you are a trust that qualifies as a household employer, you do not need a separate EIN for reporting tax information relating to household employees; use the EIN of the trust.

• **Household employer agent.** If you are an agent of a household employer that is a disabled individual or other welfare recipient receiving home care services through a state or local program, check the "Other" box and enter "Household Employer Agent." (See Rev. Proc. 80-4, 1980-1 C.B. 581; Rev. Proc. 84-33, 1984-1 C.B. 502; and Notice 2003-70, 2003-43 I.R.B. 916.) If you are a state or local government also check the box for state/local government.

• **QSub.** For a qualified subchapter S subsidiary (QSub) check the "Other" box and specify "QSub."

• **Withholding agent.** If you are a withholding agent required to file Form 1042, check the "Other" box and enter "Withholding Agent."

Disregarded entities. A disregarded entity is an eligible entity that is disregarded as separate from its owner for federal income tax purposes. Disregarded entities include single-member limited liability companies (LLCs) that are disregarded as separate from their owners, qualified subchapter S subsidiaries (qualified subsidiaries of an S corporation), and certain qualified foreign entities. See the Instructions for Form 8832 and Regulations section 301.7701-3 for more information on domestic and foreign disregarded entities.

For wages paid on or after January 1, 2009, the disregarded entity is required to use its name and EIN for reporting and payment of employment taxes. A disregarded entity is also required to use its name and EIN to register for excise tax activities on Form 637, pay and report excise taxes reported on Forms 720, 730, 2290, and 11-C, and claim any refunds, credits, and payments on Form 8849. See the instructions for the employment and excise tax returns for more information.

Complete Form SS-4 for disregarded entities as follows.

- If a disregarded entity is filing Form SS-4 to obtain an EIN because it is required to report and pay employment and excise taxes (see above) or for non-federal purposes such as a state requirement, check the "Other" box for line 9a and write "disregarded entity" (or "disregarded entity-sole proprietorship" if the owner of the disregarded entity is an individual).
- If the disregarded entity is requesting an EIN for purposes of filing Form 8832 to elect classification as an association taxable as a corporation, or Form 2553 to elect S corporation status, check the "Corporation" box for line 9a and write "single-member" and the form number of the return that will be filed (Form 1120 or 1120S).
- If the disregarded entity is requesting an EIN because it has acquired one or more additional owners and its classification has changed to partnership under the default rules of Regulations section 301.7701-3(f), check the "Partnership" box for line 9a.

Line 10. Reason for applying. Check only one box. Do not enter "N/A." A selection is required.

Started new business. Check this box if you are starting a new business that requires an EIN. If you check this box, enter the type of business being started. Do not apply if you already have an EIN and are only adding another place of business.

Hired employees. Check this box if the existing business is requesting an EIN because it has hired or is hiring employees and is therefore required to file employment tax returns. Do not apply if you already have an EIN and are only hiring employees. For information on employment taxes (for example, for family members), see Pub. 15 (Circular E).



You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using EFTPS. See Federal tax deposits must be made by electronic funds transfer on page 1; section 11, Depositing Taxes, in Pub. 15 (Circular E); and Pub. 966.

Banking purpose. Check this box if you are requesting an EIN for banking purposes only, and enter the banking purpose (for example, a bowling league for depositing dues or an investment club for dividend and interest reporting).

Changed type of organization. Check this box if the business is changing its type of organization. For example, the business was a sole proprietorship and has been incorporated or has become a partnership. If you check this box, specify in the space provided (including available space immediately below) the type of change made. For example, "From Sole Proprietorship to Partnership."

Purchased going business. Check this box if you purchased an existing business. Do not use the former owner's EIN unless you became the "owner" of a corporation by acquiring its stock.

Created a trust. Check this box if you created a trust, and enter the type of trust created. For example, indicate if the trust is a nonexempt charitable trust or a split-interest trust.

Exception. Do not file this form for certain grantor-type trusts. The trustee does not need an EIN for the trust if the trustee furnishes the name and TIN of the grantor/owner and the address of the trust to all payers. However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.



Do not check this box if you are applying for a trust EIN when a new pension plan is established. Check "Created a pension plan."

for goods traded in the wholesale market, usually between businesses.

Wholesale—other. Check this box if the applicant is engaged in selling goods in the wholesale market generally to other businesses for resale on their own account, goods used in production, or capital or durable nonconsumer goods.

Retail. Check this box if the applicant is engaged in selling merchandise to the general public from a fixed store; by direct, mail-order, or electronic sales; or by using vending machines.

Other. Check this box if the applicant is engaged in an activity not described above. Describe the applicant's principal business activity in the space provided.

Line 17. Use line 17 to describe the applicant's principal line of business in more detail. For example, if you checked the "Construction" box on line 16, enter additional detail such as "General contractor for residential buildings" on line 17. An entry is required. For mortgage REITs indicate mortgage REIT and for equity REITs indicate what type of real property is the principal type (residential REIT, nonresidential REIT, miniwarehouse REIT).

Line 18. Check the applicable box to indicate whether or not the applicant entity applying for an EIN was issued one previously.

Third Party Designee. Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of Form SS-4. The designee's authority terminates at the time the EIN is assigned and released to the designee. You must complete the signature area for the authorization to be valid.

Signature. When required, the application must be signed by (a) the individual, if the applicant is an individual, (b) the president, vice president, or other principal officer, if the applicant is a corporation, (c) a responsible and duly authorized member or officer having knowledge of its affairs, if the applicant is a partnership, government entity, or other unincorporated organization, or (d) the fiduciary, if the applicant is a trust or an estate. Foreign applicants may have any duly-authorized person (for example, division manager) sign Form SS-4.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to comply with section 6109 and the regulations thereunder, which generally require the inclusion of an employer identification number (EIN) on certain returns, statements, or other documents filed with the

Internal Revenue Service. If your entity is required to obtain an EIN, you are required to provide all of the information requested on this form. Information on this form may be used to determine which federal tax returns you are required to file and to provide you with related forms and publications.

We disclose this form to the Social Security Administration (SSA) for their use in determining compliance with applicable laws. We may give this information to the Department of Justice for use in civil and/or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, and to federal law enforcement and intelligence agencies to combat terrorism.

We will be unable to issue an EIN to you unless you provide all of the requested information that applies to your entity. Providing false information could subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|------------------------------------------------------------------------------|-----------------|
| Recordkeeping | 8 hrs., 36 min. |
| Learning about the law or the form | 42 min. |
| Preparing, copying, assembling, and sending the form to the IRS | 52 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, IR-6526, 1111 Constitution Avenue, NW, Washington, DC 20224. Do not send the form to this address. Instead, see *Where to File or Fax* on page 2.

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service | Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records. | OMB No. 1545-0003 EIN |
| Type or print clearly. | 1 Legal name of entity (or individual) for whom the EIN is being requested | |
| | 2 Trade name of business (if different from name on line 1) | 3 Executor, administrator, trustee, "care of" name |
| | 4a Mailing address (room, apt., suite no. and street, or P.O. box) | 5a Street address (if different) (Do not enter a P.O. box.) |
| | 4b City, state, and ZIP code (if foreign, see instructions) | 5b City, state, and ZIP code (if foreign, see instructions) |
| | 6 County and state where principal business is located | |
| | 7a Name of responsible party | 7b SSN, ITIN, or EIN |
| | 8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 8b If 8a is "Yes," enter the number of LLC members ▶ | |
| | 8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| | 9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check. | |
| <div><input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶</div> | | |
| 9b If a corporation, name the state or foreign country (if applicable) where incorporated | State | Foreign country |
| 10 Reason for applying (check only one box) | | |
| <div><input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶</div> | | |
| 11 Date business started or acquired (month, day, year). See instructions. | | 12 Closing month of accounting year |
| 13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14. | | 14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/> |
| <div>AgriculturalHouseholdOther</div> | | |
| 15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ | | |
| 16 Check one box that best describes the principal activity of your business. | | |
| <div><input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)</div> | | |
| 17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. | | |
| 18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ | | |
| Third Party Designee | Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form. | |
| | Designee's name | Designee's telephone number (include area code) () |
| | Address and ZIP code | Designee's fax number (include area code) () |
| Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. | | Applicant's telephone number (include area code) () |
| Name and title (type or print clearly) ▶ | | Applicant's fax number (include area code) () |
| Signature ▶ | | Date ▶ |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.**
(Form 8718 is NOT a determination letter application.)

For
IRS
Use
Only

OMB No. 1545-1798

Control number _____

Amount paid _____

User fee screener _____

1 Name of organization _____

2 Employer Identification Number _____

Caution. Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$400
- Note.** If you checked box 3a, you must complete the *Certification* below.

Certification

I certify that the annual gross receipts of _____
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ _____

Title ▶ _____

- b ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶ \$850
- c ☐ Group exemption letters ▶ \$3,000

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2009-8; 2009-1 I.R.B. 229, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 12192
Covington, KY 41012-0192

Who Should File

Organizations applying for federal income tax exemption, other than Form 1023 filers. Organizations submitting Form 1023 should refer to the instructions in that application package.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.





Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guåhan

LOURDES A. LEON GUERRERO, Governor Maga'haga
JOSHUA F. TENORIO, Lt. Governor Sigundo Maga'lahi

DAFNE MANSAPIT- SHIMIZU, Director
Direktot
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

CRITERIA FOR FARMERS/FISHERMEN

NAME: _____

1. TYPE OF ACTIVITY: _____

2. TOTAL INVESTMENT IN ACTIVITY: _____

(A) CASH _____

(B) LAND _____

(C) EQUIPMENT _____

(D) OTHER _____

3. YEARS IN EXPERIENCE IN ACTIVITY: _____

4. HOURS IN WEEK DEVOTED TOWARD ACTIVITY: _____

5. WEEKS IN YEAR DEVOTED TOWARD ACTIVITY: _____

6. DOES YOUR LIVELIHOOD DEPEND UPON ACTIVITY? (Y/N) _____

7. OTHER UNRELATED INCOME _____

LIST TYPE

AMOUNT

8. LOCATION OF ACTIVITY

9. DESCRIBE ACTIVITY

SIGNATURE

DATE



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

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LOURDES A. LEON GUERRERO, Governor Maga'haga
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DAFNE MANSAPIT-SHIMIZU, Director
Direktot
MICHELE B. SANTOS, Deputy Director
Sigundo Direktot

EXEMPTION APPLICATION

BUSINESS PRIVILEGE TAX BRANCH

FORM CN 2-2-110 Approved 10/31/61 Revised 08/06/93

Form CN-2-2-110 is for persons and organizations applying for exemption under Section 26203, Chapter 26 Title 11 Guam Code Annotated. Check the appropriate box below for which the exemption is claimed:

- ☐ 26203 (a) Governmental
- ☐ 26203 (b) Fraternal
- ☐ 26203 (c) Religious, Charitable, Scientific or Educational
- ☐ 26203 (d) Civic and Community Benefit
- ☐ 26203 (e) Hospital, Infirmarys and Sanitariums
- ☐ 26203 (f) Totally Blind Person
- ☐ 26203 (g) Agricultural Producers and Fisheries
- ☐ 26203 (h) Tax Paid Alcoholic Beverages and Tobacco

Name of Taxpayer/Organization: _____

Date of Application: _____

Physical Address: _____

Mailing Address: _____

Telephone Number: _____

Employer Identification Number (EIN)/SSN: _____

GRT Number: _____

Is the Taxpayer/Organization Incorporated?: ☐ Yes ☐ No

State in which incorporated: _____

Date Incorporated: _____

In not incorporated, manner of organization: _____

Date Organized: _____

Date Registered with the General Licensing Branch: _____